

FY 2024-2025

Budget

FINAL – City Council
Approved



City of Los Fresnos

1. The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

Mayor – Alejandro Flores – For
Council Member Place 1 – Albert Escobedo – For
Council Member Place 2 – Juan Munoz – For
Council Member Place 3 – Gabriela Fernandez – For
Council Member Place 4 – Luis Gonzalez – For
Council Member Place 5 – Terry Vinson – For

This budget will raise more revenue from property taxes than last year's budget by an amount of \$395,319.49, which is an 13.35% increase compared to last year's budget.

2. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

<u>Calculated Rates</u>	<u>FY 2023-2024</u>	<u>FY 2024-2025</u>
a. No-New-Revenue Tax	\$0.55361	\$0.52386
b. Voter-Approval Operations Tax Rate	\$0.53573	\$0.53216
c. Maximum Operating Tax Rate	\$0.55448	\$0.55079
d. Voter-Approval Tax Rate	\$0.72488	\$0.85057
 <u>Adopted Rates</u>	 <u>FY 2023-2024</u>	 <u>FY 2024-2025</u>
a. Maintenance & Operations Tax Rate	\$0.53890	\$0.38790
b. Debt Rate (Interest & Sinking Fund)	\$0.14610	\$0.29710
c. Total Adopted Property Tax Rate	\$0.68500	\$0.68500

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$6,780,000. The total amount of outstanding debt obligations considered self-supporting is \$10,067,000. Self-supporting debt is currently secured by Water & Waste Water Revenues. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Fiscal Year 2024-2025 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,046,489.75
- b. Self-Supporting Debt: \$736,369.95

Definitions:

- a. No New Revenue Tax – tax rate that produces the same amount of taxes as the previous year.
- b. Voters' Approval Tax – is the highest tax rate the taxing unit can set holding an election.
- c. Maintenance and Operations Rate (M&O) – rate used to calculate the revenues used for tax unit operations.
- d. Debt Service Rate – tax rate used to cover the debt service requirements during the fiscal year.
- e. Total Tax Rate – Maintenance and Operations Rate Plus Debt Service Rate.

City of Los Fresnos, Texas

Annual Budget

Year beginning October 1, 2024 and Ending September 30, 2025

TABLE OF CONTENTS

Letter of Transmittal	1
Budget Goals	2
City Council	3
City Officials	4
Organizational Chart	5
Budget Process	6
Basis of Budgeting	7
<u>General Fund</u>	
General Fund Summary	8
Revenues & Expenditures Chart	9
Revenues	10-11
Administration	12
Municipal Court	12
Tax Collection	13
Information Technology	13
Elections	13
Police	13
Fire	14
Engineering	14
Environmental/Health	14
Emergency Medical Services	14
Garbage	15
Streets	15
Parks & Recreation	15
Library	16
Community Center	16
Emergency Management	16
Other General	16
Community Health	16

Utility Fund (Water)

Utility Fund Summary	17
Revenues & Expenditures Chart	18
Revenues	19
Salaries – Water	20
Services – Water	20
Materials & Supplies – Water	20
Repairs & Maintenance – Water	20
Information Technology – Water	20
Capital Outlay – Water	21
Debt Service – Water	21

Utility Fund (Sewer)

Salaries – Sewer	21
Materials & Supplies- Sewer	21
Repairs & Maintenance – Sewer	21
Information Technology – Sewer	21
Services – Sewer	22
Capital Outlay – Sewer	22
Debt Service – Sewer	22

Community Development Corporation Fund

Fund Summary	23
Revenues & Expenditures	24

Debt Service Fund

Fund Summary	25
Revenues & Expenditures	26

Senior Citizens Fund

Fund Summary	27
Revenues & Expenditures	28

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Fund Summary	29
Revenues & Expenditures	30



September 30, 2024

Mayor, Mayor Pro Tem, and Members of the City Council,

It is my privilege that I, along with City staff, present the Fiscal Year October 1, 2024 through September 30, 2025 budget.

The City is fortunate to be in a good financial standing. This is a result of excellent planning by the City Council and staff during budget meetings each year. While every year we have more needs that can be funded, the Council along with each department continually live within our means. This allows the City to be in great financial condition, able to fund more services to the citizens we serve. Sales taxes for the last fiscal year showed large increases over the last few years reflecting a healthy thriving business community. We still are maintaining a healthy fund balance and provide a balanced budget for the 2024 – 2025 fiscal year.

The \$13.3 million budget approved was developed in a manner true to our commitment to efficient, transparent and effective budgeting. It reflects our best effort to account for concerns and priorities identified by you, our employees and most importantly our citizens. Our methods and strategies not only provide a balanced budget, but ensure constant progress in meeting our long term goals of continued financial stability.

I am pleased that the budget for 2024 – 2025 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves.

The City of Los Fresnos will continue to meet our goal in providing innovative and high quality programs and services to its citizens while maintaining a conservative budgetary approach.

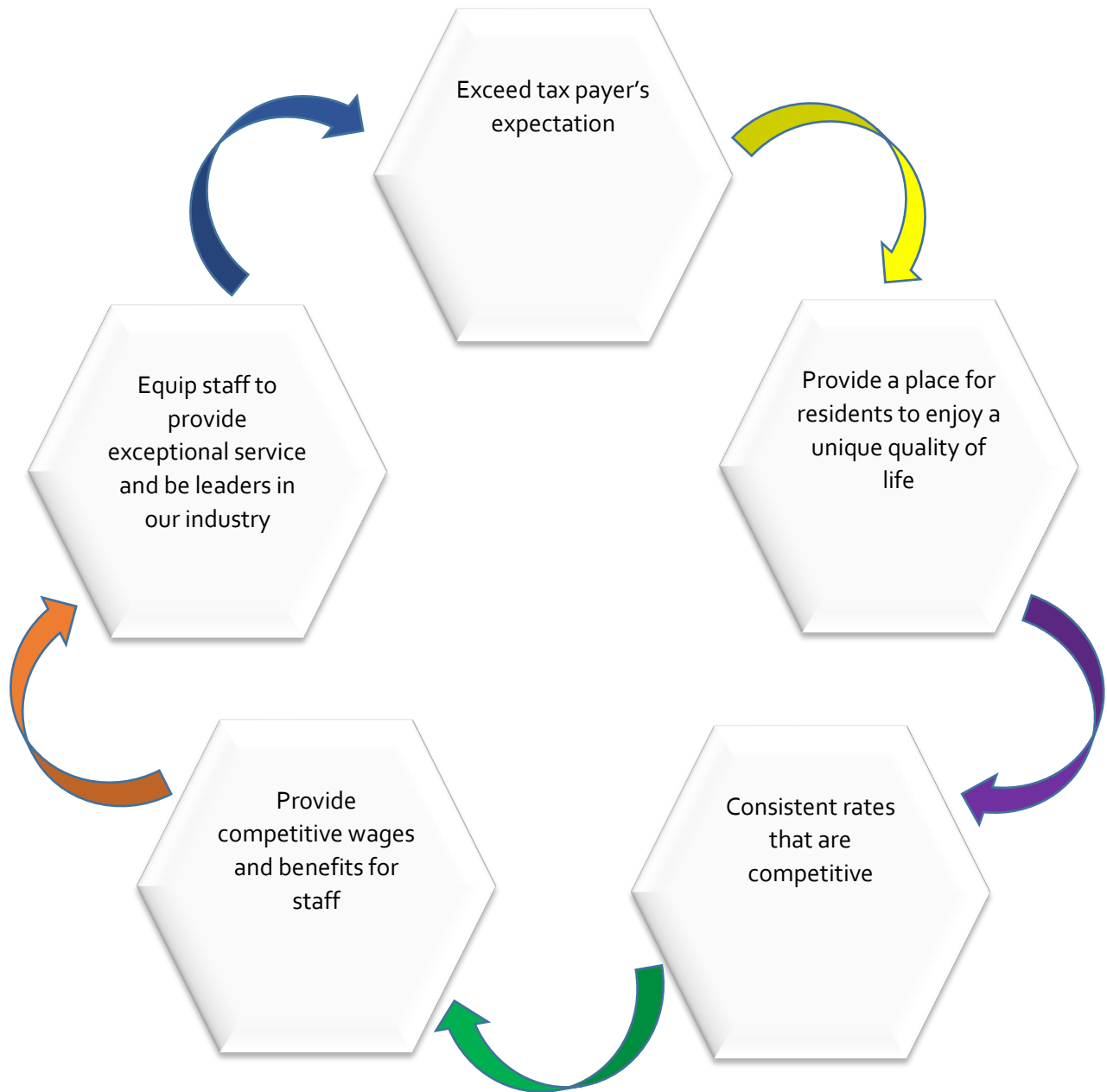
Sincerely,

A handwritten signature in blue ink that reads "Mark W. Milum".

Mark W. Milum
City Manager

Goals

Throughout the years and this budget, there have been several goals that have guided our decisions.



City Council

The Los Fresnos City Council is comprised of six members made up by the Mayor and five City Council Members.



ALEJANDRO FLORES

MAYOR

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ALBERT ESCOBEDO

PLACE-1

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JUAN MUNOZ

PLACE-2

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GABRIELA FERNANDEZ

PLACE-3

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LUIS GONZALEZ

PLACE-4

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TERRY VINSON

PLACE-5

tvinson@citylf.us

City Officials

City Manager	Mark W. Milum
Director of Finance	Pablo A. Garza
Chief of Police	Hector Gonzalez
City Secretary	Jacqueline Moya
Library Director	Angie Lugo
Public Works Director	Carlos Salazar
IT Director	Oscar Alvarez
City Attorney	Enrique Juarez
Prosecuting Attorney	Enrique Juarez
Municipal Court Judge	Gene Daniels
Fire Marshall	Edward Guerrero
Volunteer Fire Department - Chief	Gene Daniels
Ambulance Service - Director	Gene Daniels


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graph TD
    Citizens[Citizens] --> Mayor[Mayor & City Council]
    Mayor --> CityManager[City Manager  
Mark Millum]
    CityManager --> CityAttorney[City Attorney  
Enrique Juarez]
    CityManager --> ExternalAuditors[External Auditors  
Burton McComber & Longoria, LLP]
    CityManager --> MunicipalJudge[Municipal Judge  
Gene Daniels]
    CityManager --> ProsecutingAttorney[Prosecuting Attorney  
Enrique Juarez]
    CityManager --> DirectorPublicWorks[Director of Public Works  
Carlos Salazar (W/S)]
    CityManager --> DirectorFinance[Director of Finance  
Pablo A. Garza]
    CityManager --> CommunityHealth[Community Health Coordinator  
Christine Martinez]
    CityManager --> InformationTechnology[Information Technology  
Oscar Alvarez]
    CityManager --> ChiefPolice[Chief of Police  
Hector Gonzalez]
    CityManager --> AssistantChiefPolice[Assistant Chief of Police  
Juan Rodriguez]
    CityManager --> CommanderEmergency[Commander/Emergency Management Coordinator  
Charlie Banda]
    CityManager --> HealthCode[Health and Code Enforcement  
Carlos Ramirez  
Daniel Tamez]
    CityManager --> CommunicationDivision[Communication Division  
Miguel Alvarado  
Cynthia Galicia  
Luis Gonzalez  
Jose Ramirez  
VACANT (2)]
    CityManager --> StreetsDepartment[Streets Department  
Juan Moreno  
Jose Ruiz  
Contract Services (1)]
    CityManager --> ParksDepartment[Parks Department  
Jorge Castaneda  
Isabel Jaramillo  
Mariano Rodriguez  
Contract Services (2)]
    CityManager --> UtilitiesDepartment[Utilities Department  
VACANT (FT)  
Isaac Soria  
Agustin Lopez Jr  
Jose J. Rodarte  
Jose Troncoso  
Jose Saucedo  
Honorario Marrinque (PT)  
Contract Services (3)]
    CityManager --> PoolCoordinator[Pool Coordinator  
VACANT  
Temporary Life Guards (13)]
    CityManager --> WarrantOfficer[Warrant Officer/Lieutenant  
Javier Garcia]
    CityManager --> SeniorCitizens[Senior Citizens  
Guadalupe Garcia]
    CityManager --> Custodian[Custodian  
Juanita Herrera  
Uvaldo Silva]
    CityManager --> CorporalPatrol[Corporal/Patrol  
Guillermo Gonzalez  
Arturo Ramos]
    CityManager --> Sergeant[Sergeant  
Jose Cerda (CID)]
    CityManager --> Detectives[Detectives  
Jose Ipina  
Sgt. Jose Cerda]
    CityManager --> LieutenantPatrol[Lieutenant/Patrol  
Daniel Marchan]
    CityManager --> Librarian[Librarian  
Angie Lugo]
    CityManager --> LibrarianClerk[Librarian Clerk  
Norma Garcia]
    CityManager --> LibrarianClerkPT[Librarian Clerk (PT)  
Karia Hernandez (PT)  
Diana Salazar (PT)]
    CityManager --> InformationTechnologyVACANT[Information Technology Clerk  
VACANT]
    CityManager --> CitySecretary[City Secretary  
Jacqueline Moya]
    CityManager --> AdministrativeAssistant[Administrative Assistant  
Yvette Garza]
    CityManager --> PermitsInspections[Permits & Inspections  
Melissa Rodriguez]
    CityManager --> MunicipalCourtClerk[Municipal Court Clerk  
Esmeralda Macias]
    CityManager --> DeputyCourtClerk[Deputy Court Clerk  
Ermalinda Galindo]
    CityManager --> PublicWorksManager[Public Works Manager  
VACANT]
    CityManager --> UtilityManager[Utility Manager  
Raul Garcia]
    CityManager --> AccountsPayableClerk[Accounts Payable Clerk  
Norma Garza]
    CityManager --> AdministrativeAssistantKelly[Administrative Assistant  
Kelly Mancha]
    CityManager --> UtilityBillingClerk[Utility Billing Clerk  
Melissa Gonzalez]
    CityManager --> AccountingClerk[Accounting Clerk  
Lidia Garcia]
    CityManager --> AccountingBillingSupervisor[Accounting and Billing Supervisor  
Edith Ramirez]
    CityManager --> CashierReceptionist[Cashier/Receptionist  
Dora Yanez  
Sandra Carrillo]
    CityManager --> TrainingTrainers[Trainers  
Jaime Perez (PT)  
Maria Gonzalez  
Josefina Avelar  
Jordan Rojas]
    CityManager --> PoolCoordinatorVACANT[Pool Coordinator  
VACANT  
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    CityManager --> WarrantOfficerJavier[Warrant Officer/Lieutenant  
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    CityManager --> SeniorCitizensGuadalupe[Senior Citizens  
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    CityManager --> CustodianJuanita[Custodian  
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    CityManager --> CorporalPatrolGuillermo[Corporal/Patrol  
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    CityManager --> SergeantJose[Sergeant  
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    CityManager --> DetectivesJoseIpina[Detectives  
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Budget Process

- The budget process begins with the distribution of budget forms to all department heads, who then prepare their requests and submit them to the Finance Department.
- After all of the budget requests have been received, the City manager together with the Finance Director meet with each department head to review the requests that have been received and compare the requests received with projected revenues for the budget year. At this point there are adjustments made to the budget to adjust expenditures to ensure that the requested amounts are reasonable (not too high or low). Revenue projections are also reviewed with the City Manager and any necessary adjustments are made. As is almost always the case, budget requests will inevitably exceed projected revenues and items that are not considered to be priority are placed on a wish list so to speak while other items are left to be considered by the City Council. The edited proposed budget documents are then submitted to the Council and filed with the City Secretary to be made available for the public.
- When the proposed budget has been submitted to the City Council a series of budget workshops are held to give the Council and the public an overview of the proposed budget as well as major expenditures in each fund. The Council has an opportunity to give staff direction concerning the budget and to voice concerns they may have.
- A special meeting is scheduled after the proposed budget that has been presented to the Council for the purpose of discussing the proposed tax rate, taking a record vote, and scheduling two public hearings. The Council can always adopt a tax rate that is lower than the proposed tax rate, but they cannot adopt a higher tax rate without starting the whole process over again.
- At the public hearings on the tax rate, the Council listens to comments from the public and announces the meeting date when they will adopt the tax rate. A public hearing is also scheduled for the budget at the same meeting.

Budget Amendments

The City Manager is authorized to transfer budgeted amounts within individual departments. Any amendment which transfers budgeted amounts between two or more departments, or that increases or decreases budgeted expenditures in a department or fund, must be placed on a meeting agenda for approval by the City Council.

Basis of Budgeting

The budgets of general government fund types are prepared on a modified accrual basis. General government funds include the General and Debt Service funds. Under the Modified accrual basis, obligations of the City (i.e. outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available. Revenues are considered available when they are collectible during the current period, and the actual collection will occur either during the current period or after the end of the period, but in time to pay current year-end liabilities.

Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include Water & Sewer Fund or as we call it the Utility Fund. The full accrual basis recognizes expenses when a commitment is made (i.e. purchase orders issued), but revenues are also recognized when they are obligated to the City (i.e. Fees are recognized as revenue when bills are produced).

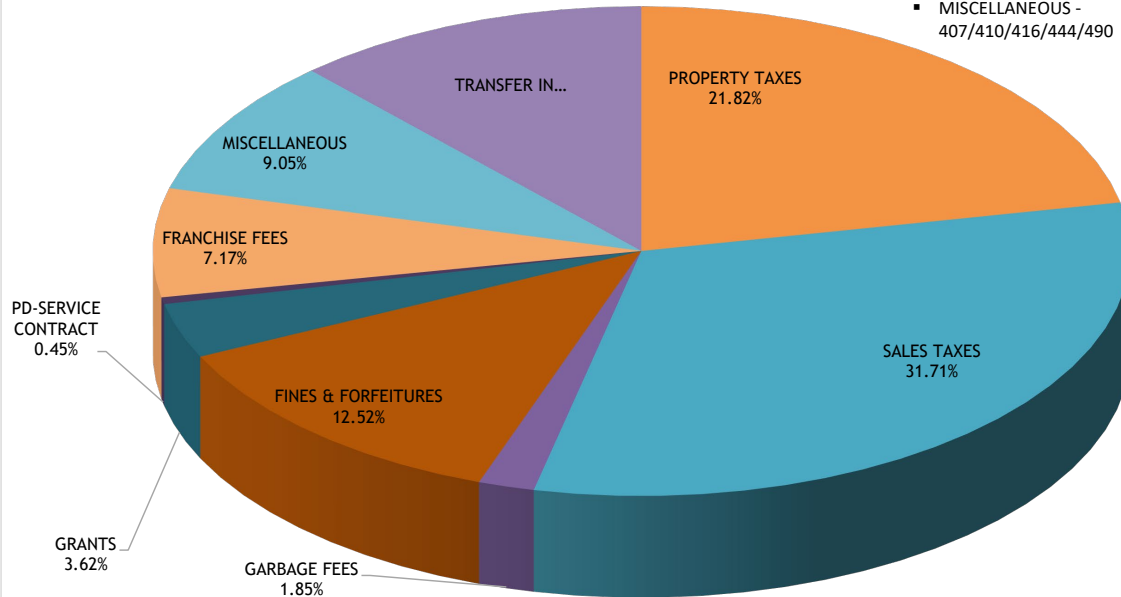
The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget.

General Fund

The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities which a separate fund has not been established.

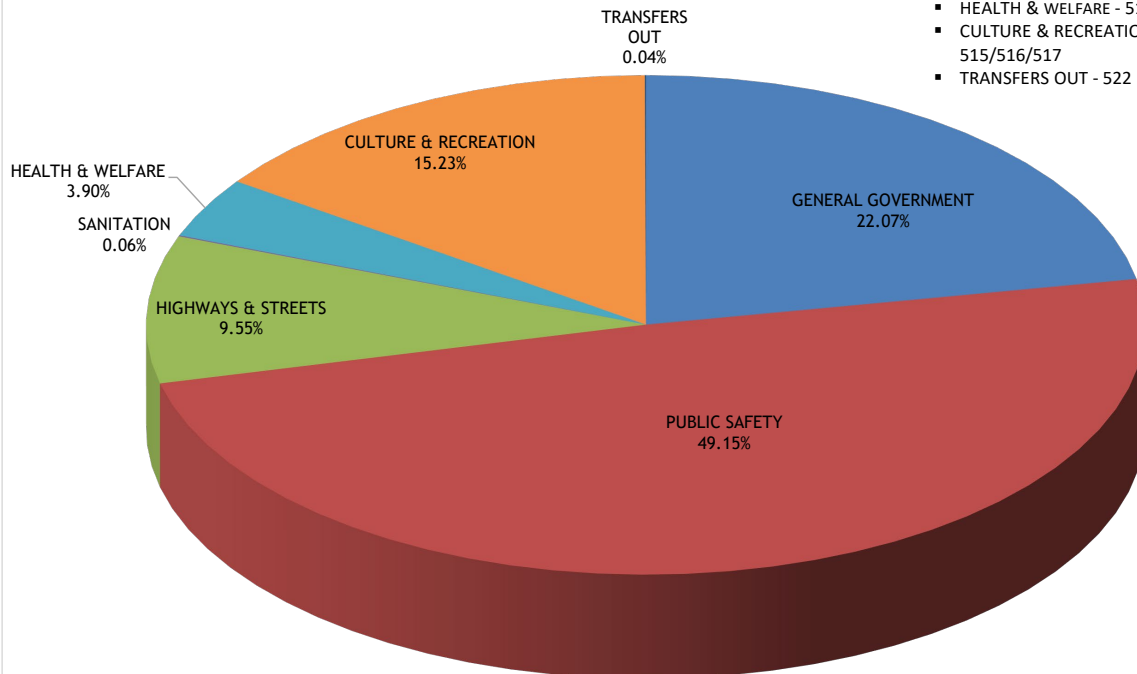
City of Los Fresnos
FY 2024-2025 Approved Budget
General Fund - Revenues by Category

- PROPERTY TAXES - 400
- SALES TAXES - 430-0200
- GARBAGE FEES - 412
- FINES & FORFEITURES - 407
- GRANTS - 407-1061/490
- PD- SERVICE CONTRACT - 407-1091
- FRANCHISE FEES - 430
- MISCELLANEOUS - 407/410/416/444/490



City of Los Fresnos
FY 2024-2025 Approved Budget
General Fund - Expenditures by Category

- GENERAL GOVERNMENT - 502/503/504/505/506/519
- PUBLIC SAFETY - 507/508/511/518
- HIGHWAYS & STREETS - 509/514
- SANITATION - 512
- HEALTH & WELFARE - 510/523
- CULTURE & RECREATION - 515/516/517
- TRANSFERS OUT - 522



CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025
		APPROVED		
		ACTUAL	BUDGET	PROJECTED PROPOSED
REVENUES				
	PROPERTY TAXES	1,381,453	1,811,000	1,812,329 1,360,115
	SALES TAXES	1,882,469	1,700,000	1,900,000 1,976,000
	GARBAGE FEES	139,565	135,500	122,500 115,500
	FINES & FORFEITURES	673,120	641,300	860,075 780,075
	GRANTS	196,150	172,500	200,553 225,320
	PD-SERVICE CONTRACT	26,668	28,000	28,000 28,000
	FRANCHISE FEES	452,124	441,400	446,579 446,600
	MISCELLANEOUS	677,815	502,600	588,431 564,250
	TRANSFERS IN	-	-	- 736,370
	TOTAL REVENUES	5,429,364	5,432,300	5,958,467 6,232,230
EXPENDITURES				
	GENERAL GOVERNMENT	1,103,390	1,243,039	1,498,823 1,375,409
	PUBLIC SAFETY	2,621,500	2,798,461	2,823,500 3,062,945
	HIGHWAYS & STREETS	579,006	675,771	484,461 594,974
	SANITATION	3,527	2,500	13,434 3,875
	HEALTH & WELFARE	227,485	233,099	229,924 243,298
	CULTURE & RECREATION	811,096	704,895	812,183 949,480
	TRANSFERS OUT	-	-	2,250 2,250
	TOTAL EXPENDITURES	5,346,004	5,657,765	5,864,575 6,232,231
	EXCESS REVENUES(EXPENDITURES)	83,360	(225,465)	93,892 (0)

BUDGET INCREASE COMPARED WITH FYE 2023-2024

574,466

OPERATIONAL REVENUE

400-0100	CURRENT PROPERTY TAXES	1,381,607	1,825,000	1,837,122	1,389,115
400-0105	PROPERTY TAX DISCOUNT	(43,052)	(50,000)	(55,067)	(55,000)
400-0110	DELINQUENT TAXES	25,632	20,000	29,275	25,000
400-0120	PENALTY, INTEREST & COST	22,152	16,000	26,000	26,000
400-0130	PROPERTY TAX ADJUSTMENT	(4,885)	-	(25,000)	(25,000)
	TOTAL PROPERTY TAXES	1,381,453	1,811,000	1,812,329	1,360,115
430-0200	CITY SALES TAX	1,882,469	1,700,000	1,900,000	1,976,000
	TOTAL SALES TAXES	1,882,469	1,700,000	1,900,000	1,976,000
412-1090	GARBAGE COLLECTION-RESIDENTIAL	44,024	40,000	26,000	26,000
412-1100	GARBAGE COLLECTION-COMMERCIAL	44,874	46,000	35,000	35,000
412-1110	COLLECTED SALES TAX-GARBAGE	18,637	18,000	19,500	19,500
412-1112	GARBAGE PENALTIES	32,030	31,500	42,000	35,000
	TOTAL GARBAGE FEES	139,565	135,500	122,500	115,500
407-0240	MUNICIPAL COURT FINES & FEES	574,674	545,000	730,000	650,000
407-0241	COURT FEES-TECH	19,147	20,000	24,000	24,000
407-0242	LOCAL TRUANCY PREVENTION FUND	21,101	20,000	26,000	26,000
407-0243	LOCAL MUNICIPAL JURY FUND	423	400	500	500
407-0260	COURT FEES- JUDGE	183	200	75	75
407-0270	COURT FEES-SECURITY	22,379	22,000	26,500	26,500
407-0280	COURT FEES- CHILD SAFETY FUND	3,776	3,700	7,000	7,000
407-0290	COURT FEES-SPECIAL EXPENSE	31,438	30,000	46,000	46,000
407-0291	CHILD SAFETY FEE CREDIT	-	-	-	-
	TOTAL MUNICIPAL FINES	673,120	641,300	860,075	780,075
407-1061	POLICE EDUCATION FROM STATE	1,705	1,500	4,233	1,500
490-1228	GRANT REVENUE - TPW 54-000171	-	-	-	-
490-1251	GRANT REVENUE - OSG OVERTIME	104,445	71,000	96,320	81,320
490-1253	GRANT REVENUE - LBSP	30,000	40,000	40,000	50,000
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	60,000	60,000	60,000	60,000
490-1255	GRANT - HOMELAND SECURITY	-	-	-	32,500
490-1258	GRANT REVENUE - FEMA	-	-	-	-
490-1266	CORONAVIRUS RELIEF FUND	-	-	-	-
	TOTAL GRANTS	196,150	172,500	200,553	225,320
407-1091	SERVICE CONTRACT-LFCISD	26,668	28,000	28,000	28,000
	TOTAL SERVICE CONTRACT	26,668	28,000	28,000	28,000

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025
		APPROVED		
		ACTUAL	BUDGET	PROJECTED
				PROPOSED
430-0202	HOTEL/MOTEL TAX	20,660	21,000	20,000
430-0210	AEP FRANCHISE FEE	203,192	194,000	200,000
430-0220	FRANCHISE FEE-AT&T LEASE	36,000	36,000	38,700
430-0230	FRANCHISE FEE-AT&T	1,322	1,700	1,100
430-0245	TWC FRANCHISE FEE	58,792	59,000	50,500
430-0256	PEG CAPITAL FEE	11,763	12,000	10,100
430-0261	FRANCHISE FEE-GARBAGE	97,613	98,000	105,000
430-0271	TEXAS GAS FRANCHISE FEE	8,849	8,500	7,439
430-0275	SKYWAY TOWERS LEASE FEE	8,719	8,700	8,900
430-0281	RIGHT OF WAY FRANCHISE FEES	5,213	2,500	4,840
	TOTAL FRANCHISE FEES	452,124	441,400	446,579
407-0300	NSF REVENUE	40	-	-
407-0310	POLICE RECORDS FEES	336	300	200
407-1045	SHOOTING RANGE	29,185	30,000	34,000
407-1048	SHOOTING RANGE - SALE OF SCRAP	-	-	-
407-1051	PRISONER HOUSING/CUSTOM DET	-	-	-
407-1076	VEST BVP GRANT	1,887	1,250	1,779
410-1014	GARAGE SALE PERMIT	3,120	3,000	3,000
410-1016	HEALTH INSPECTIONS	4,320	5,000	4,500
410-1020	TRANSFER FROM OTHER FUND	18,253	-	-
410-1021	ANIMAL LICENSES	-	-	-
410-1054	ALARM REGISTRATION FEES	10	-	10
410-1130	LOT MOWING	1,310	500	440
416-1017	LIBRARY REVENUE-COPY MACHINE	6,684	6,000	8,000
416-1131	LIBRARY REVENUE	1,390	750	1,500
444-1000	INTEREST EARNED	93,668	84,000	130,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	274,871	175,000	180,000
444-1020	MISC. FEES & SERVICES	18	-	9,011
444-1025	RENTAL FEES - COMMUNITY CENTER	18,413	12,500	14,000
444-1027	MISC INCOME	53,052	17,500	15,440
444-1028	RENTAL FEES-PARKS	1,460	1,350	2,300
444-1029	COMMUNITY CENTER BLDG SECUR	5,400	5,000	4,500
444-1040	PLAT REVIEW FEES	6,150	5,000	20,000
444-1080	ADMIN FEES - GENERAL ELECTION	200	-	-
444-1081	POOL ADMISSION/RENTAL	4,948	3,500	4,800
444-1085	CREDIT CARD PROCESSING FEES	20,445	20,000	25,000
444-1094	SWIMMING LESSONS INCOME	19,140	18,000	18,000
490-1082	POOL RENTAL DEPOSIT	200	-	100
490-7530	REIMBURSEMENT - LIBRARY	215	-	-
490-7560	REIMB. FROM FIRE DEPT/EMS	98,100	98,950	96,851
	TOTAL OTHER REVENUE	677,815	502,600	588,431
490-8000	TRANSFERS IN	-	-	-
410-1020	TRANSFER IN - SELF SUPPORTING DEBT	-	-	736,370
	TOTAL DEPARTMENT REVENUE	-	-	736,370
TOTAL OPERATIONAL REVENUE		5,429,364	5,432,300	5,958,467
				6,232,230

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
OPERATIONAL EXPENDITURES					
ADMINISTRATION					
502-01100	ADMINISTRATION SALARY	260,645	291,210	291,210	327,780
502-01500	OVERTIME SALARY EXPENSE	1,068	1,250	1,250	1,250
502-02100	PAYROLL TAXES FICA	15,169	18,132	16,915	20,400
502-02105	PAYROLL TAXES MEDICARE	3,548	4,240	4,000	4,770
502-02106	HEALTH INS EXP	32,248	32,698	39,000	43,161
502-02107	PAYROLL TAXES TWC	60	495	100	702
502-02150	TMRS RETIREMENT EXPENSE	18,556	20,501	20,650	22,637
502-02160	WORKMAN'S COMPENSATION INSURANCE	2,338	691	2,332	658
502-02210	OTHER INSURANCE	224	224	235	245
502-03110	ATTORNEY	10,350	10,000	10,000	10,000
502-03115	AUDITOR	16,055	22,750	22,860	27,000
502-03120	VALLEY METRO SERVICE	21,995	21,995	21,995	21,995
502-04100	OFFICE SUPPLIES & PRINTING	23,444	22,000	28,000	23,000
502-04110	POSTAGE	1,695	2,000	1,600	2,000
502-05100	ELECTRICITY	12,019	14,000	15,000	15,000
502-05120	TELEPHONE	9,486	8,800	9,400	14,174
502-05130	UTILITIES	8,076	12,000	3,300	7,500
502-06100	ADVERTISING	12,087	10,000	10,000	10,000
502-06120	LF CHAMBER OF COMMERCE ADV.	36,000	42,000	42,000	45,000
502-06130	HEADS & BEDS	23,000	21,000	19,500	22,000
502-09100	TRAVEL & TRAINING	18,035	16,000	16,000	16,000
502-09110	ADMIN. EXPENSE	1,338	2,000	2,000	2,000
502-10100	DUES & MEMBERSHIP	10,582	10,000	11,000	7,000
502-11100	MAINTENANCE OF EQUIPMENT	17,244	17,000	24,000	24,000
502-11110	MAINTENANCE OF BLDG.	7,700	10,000	10,000	10,000
502-12100	BUILDING INSURANCE	32,888	33,000	32,888	33,000
502-12110	LIABILITY INSURANCE	9,880	10,000	11,485	12,000
502-13500	CAPITAL OUTLAY	-	-	212,122	-
502-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	35,093	50,000	50,000	75,542
502-30250	PROFESSIONAL SERVICES	500	4,250	5,000	500
502-99100	MISCELLANEOUS	23,074	6,000	6,000	6,000
502-99101	EVENTS	7,500	7,500	7,500	7,500
TOTAL DEPARTMENT EXPENDITURES		671,895	721,736	947,342	809,814
MUNICIPAL COURT					
503-01100	COURT SALARY	121,157	130,174	130,174	138,760
503-01500	OVERTIME SALARIES	530	1,000	3,500	3,500
503-02100	PAYROLL TAXES FICA	7,529	8,133	8,200	8,820
503-02105	PAYROLL TAXES MEDICARE	1,761	1,902	1,940	2,063
503-02106	HEALTH INSURANCE	17,725	17,835	18,570	21,581
503-02107	PAYROLL TAXES TWC	27	270	50	351
503-02150	TMRS RETIREMENT EXPENSE	8,626	9,196	9,609	9,787
503-02160	WORKMAN'S COMPENSATION INSURANCE	2,058	2,125	2,200	285
503-02210	OTHER INSURANCE	110	122	110	122
503-03100	CONTRACT SERVICES - JUDGE	21,600	26,600	26,600	35,000
503-03110	CONTRACT SERVICES - ATTORNEY	23,325	25,000	20,000	20,000
503-04100	SUPPLIES	2,283	6,000	4,000	4,000
503-04110	POSTAGE	2,455	3,000	3,000	3,000
503-05120	TELEPHONE	3,054	2,600	3,300	3,300
503-09100	TRAVEL & TRAINING	1,981	3,000	3,000	3,000
503-10100	DUES & MEMBERSHIPS	106	150	150	150
503-14110	COURT TECHNOLOGY - ANNUAL MAINTENANCE	37,130	28,000	28,000	29,853
503-30110	CREDIT CARD SERVICE CHARGE	18,366	20,000	41,000	45,000
503-99100	MISCELLANEOUS	-	200	200	200
TOTAL DEPARTMENT EXPENDITURES		269,823	285,307	303,603	328,772

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025
		APPROVED		
		ACTUAL	BUDGET	PROJECTED
				PROPOSED
TAX ASSESSOR-COLLECTOR				
504-30100	TAX APPRAISAL FEE	32,204	33,967	42,329
504-30300	COUNTY CONTRACT M&O	18,110	19,000	24,000
TOTAL DEPARTMENT EXPENDITURES		50,314	52,967	66,329
INFORMATION TECHNOLOGY				
505-01100	INFORMATION TECHNICIAN SALARY	34,307	39,000	39,000
505-01500	OVERTIME SALARY EXPENSE	-	-	-
505-02100	PAYROLL TAXES FICA	2,108	2,418	2,418
505-02105	PAYROLL TAXES MEDICARE	493	566	553
505-02106	HEALTH INS EXP	2,211	2,973	3,546
505-02107	PAYROLL TAXES TWC	9	45	10
505-02150	TMRS RETIREMENT EXPENSE	2,379	2,734	2,700
505-02160	WORKMAN'S COMPENSATION INSURANCE	81	92	92
505-02210	OTHER INSURANCE	15	20	21
505-02220	CONTRACT-IT SERVICES	9,600	12,500	9,600
505-05120	TELEPHONE	69	200	-
505-13500	CAPITAL OUTLAY	27,709	73,568	13,000
505-14000	HARDWARE	5,474	2,000	68,000
505-14010	SOFTWARE	313	1,000	4,000
505-14030	NETWORK	44	7,303	1,000
TOTAL DEPARTMENT EXPENDITURES		84,812	144,419	143,940
ELECTIONS				
506-03000	ELECTIONS CONTRACT	9,966	16,610	16,610
506-06100	ADVERTISING	-	500	500
506-09100	TRAVEL & SCHOOL	1,430	1,500	-
TOTAL DEPARTMENT EXPENDITURES		11,396	18,610	17,110
POLICE				
507-01100	SALARIES EXP	1,060,922	1,276,836	1,225,000
507-01500	POLICE OVERTIME	47,523	45,000	55,000
507-01510	POLICE OVERTIME - COMMUNITY CENTER	7,085	5,000	5,000
507-01515	POLICE OVERTIME - STONE GARDEN	36,791	71,000	96,317
507-01520	OVERTIME - SCHOOL SECURITY	6,041	6,000	6,000
507-01525	OVERTIME - LBSP	29,890	40,000	40,000
507-02100	PAYROLL TAXES FICA	72,308	90,138	83,000
507-02105	PAYROLL TAXES MEDICARE	16,911	21,082	20,500
507-02106	HEALTH & OTHER BENEFITS	126,155	151,599	168,500
507-02107	PAYROLL TAXES TWC	273	2,295	500
507-02150	RETIREMENT EXPENSE	83,937	101,917	101,000
507-02160	WORKMAN'S COMPENSATION INSURANCE	30,005	43,996	39,100
507-02210	OTHER INS	887	1,040	900
507-03100	BREATHALYZER CONTRACT	1,000	3,300	3,300
507-03115	FORENSICS	75	1,000	1,000
507-04100	ADMINISTRATIVE SUPPLIES	14,830	16,000	16,000
507-04110	JANITORIAL SUPPLIES	1,934	2,000	2,000
507-04115	EMPLOYEE SCREENINGS	2,996	2,000	4,500
507-04120	UNIFORMS (ALLOWANCE)	14,751	17,000	17,000
507-04130	PRISONER EXPENSE	1,483	2,000	2,000
507-04140	POLICE EQUIPMENT	25,549	26,000	26,000
507-04145	VEST BVP GRANT EXPENSE	4,611	2,500	1,200
507-05100	ELECTRICITY	11,261	12,000	12,000
507-05120	TELEPHONE	16,698	16,600	19,000
507-05130	UTILITIES - POLICE	939	1,000	1,100
507-05135	UTILITIES - TRAINING CENTER	620	650	700
507-06100	ADVERTISING	-	500	-
507-07100	FUEL FOR VEHICLES	45,745	55,000	55,000
507-08100	REPAIRS - VEHICLES	44,469	36,000	36,000
507-09100	TRAVEL & TRAINING	10,053	10,000	7,500
507-09110	STATE EDUCATION MONEY	1,385	1,500	1,500
507-10100	DUES & MEMBERSHIPS	584	1,000	1,000
507-11100	MAINTENANCE OF EQUIPMENT	1,833	2,000	2,000
507-11110	MAINTENANCE OF BUILDING	10,172	8,500	8,500
507-11120	MAINTENANCE OF SHOOTING RANGE	9,617	43,000	43,000
507-12100	BUILDING INSURANCE	6,804	7,000	6,804
507-12110	LIABILITY INSURANCE	24,399	25,000	35,418
507-13500	CAPITAL OUTLAY	316,023	121,058	161,319
507-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	50,600	24,000	24,000
507-30100	SCHOOL SUPPORT/EXPLORERS	3,397	4,000	4,200
507-30200	CAPITAL LEASE - VEHICLES	-	-	-
507-99100	MISCELLANEOUS	4,837	500	500
TOTAL DEPARTMENT EXPENDITURES		2,145,392	2,297,011	2,333,359
				2,501,146

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
FIRE					
508-02160	WORKER'S COMP	1,414	2,000	1,224	1,500
508-03100	FIRE MARSHALL	10,935	10,000	10,000	10,000
508-03110	SPECIAL SERVICES - CONTRACT	115,000	151,000	151,000	175,000
508-04100	SUPPLIES	-	1,250	1,250	1,250
508-05120	TELEPHONE	279	318	350	360
508-05130	UTILITIES - FIRE	5,495	10,000	1,000	1,000
508-12100	BUILDING INSURANCE	13,185	13,250	13,185	13,500
508-12110	LIABILITY INSURANCE	27,974	28,000	24,423	25,000
TOTAL DEPARTMENT EXPENDITURES		174,282	215,818	202,431	227,610
ENGINEERING					
509-03000	CONTRACT - BUILDING INSPECTOR	149,940	150,000	120,000	130,000
509-30100	PLAT REVIEW	8,163	10,000	20,000	20,000
509-30120	ENGINEERING	21,140	25,000	27,500	27,500
TOTAL DEPARTMENT EXPENDITURES		179,243	185,000	167,500	177,500
ENVIRONMENTAL					
510-01100	ENVIRONMENTAL OFFICER SALARIES	97,656	105,638	105,638	110,173
510-01500	OVERTIME SALARIES	2,548	4,000	4,000	4,000
510-02100	PAYROLL TAXES FICA	6,395	6,798	7,200	7,079
510-02105	PAYROLL TAXES MEDICARE	1,496	1,590	1,600	1,656
510-02106	HEALTH INSURANCE	11,817	11,890	13,200	14,387
510-02107	PAYROLL TWC	18	180	30	234
510-02150	TMRS	7,248	7,686	8,000	7,856
510-02160	WORKMAN'S COMPENSATION	3,479	3,366	3,600	2,613
510-02210	OTHER INS	82	82	82	82
510-03100	ORDINANCE ENFORCEMENT	8,285	6,000	4,500	6,000
510-04100	SUPPLIES & POSTAGE	5,944	8,000	6,000	11,000
510-04110	MOSQUITO SPRAYING SUPPLIES	3,365	-	-	-
510-05120	TELEPHONE/INTERNET	1,087	1,400	1,600	1,600
510-06100	ADVERTISING	-	-	-	-
510-07100	FUEL FOR VEHICLES	3,149	7,000	5,500	5,500
510-08100	REPAIRS TO VEHICLES	1,861	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	1,233	2,000	1,500	1,500
510-09110	DUES & MEMEBERSHIPS	-	-	-	-
510-11100	MAINTENANCE OF EQUIPMENT	-	500	500	500
510-11110	MAINTENANCE OF BUILDING	5,200	2,000	2,000	2,000
510-12110	LIABILITY INSURANCE	491	500	535	550
510-13110	ANIMAL SHELTER	-	-	-	-
510-30100	ANIMAL CONTROL	648	500	850	850
510-99100	MISCELLANEOUS	-	500	500	500
510-99115	BAD DEBT EXPENSE - LOT MOWING	11,485	3,000	3,000	3,000
TOTAL DEPARTMENT EXPENDITURES		173,485	175,130	172,335	183,580
EMERGENCY MEDICAL SERVICE					
511-02160	WORKER'S COMP	26,145	26,500	26,777	27,000
511-05120	TELEPHONE	535	318	350	350
511-05130	UTILITIES - AMBULANCE SERVICES	1,215	-	5,600	5,600
511-12100	BUILDING INSURANCE	7,096	7,200	7,096	7,200
511-12110	LIABILITY INSURANCE	23,699	24,000	25,371	25,500
511-30000	CONTRACT LOS FRESNOS EMS	160,000	160,000	160,000	180,000
511-30200	LEASE BUYOUT	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES		218,690	218,018	225,194	245,650

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
GARBAGE					
512-03100	CONTRACTED GARBAGE COLLECTION	-	-	9,026	-
512-05100	ELECTRICTY - ILLEGAL DUMPING CAMERAS	375	-	375	375
512-99115	BAD DEBT EXPENSE	3,152	2,500	4,033	3,500
TOTAL DEPARTMENT EXPENDITURES		3,527	2,500	13,434	3,875
STREETS					
514-01100	SALARIES	31,689	62,585	62,585	116,080
514-01125	CONTRACT LABOR	24,976	26,624	26,624	26,624
514-01130	CONTRACT LABOR - OVERTIME	1,541	2,000	-	2,000
514-01500	OVERTIME SALARIES EXPENSE	1,658	2,000	3,000	3,000
514-02100	PAYROLL TAXES FICA	2,057	4,004	4,004	5,732
514-02105	PAYROLL TAXES MEDICARE	481	936	920	1,340
514-02106	HEALTH & OTHER BENEFITS	6,404	11,890	14,200	17,984
514-02107	PAYROLL TAXES TWC	13	180	30	293
514-02150	RETIREMENT EXPENSE	2,361	4,528	4,580	6,361
514-02160	WORKMAN'S COMPENSATION INSURANCE	864	1,674	1,674	1,899
514-02210	OTHER INSURANCE	19	82	85	102
514-04100	TOOLS & SUPPLIES	4,659	3,500	3,500	3,500
514-05100	ELECTRICITY (STREET LIGHTS)	89,169	98,000	104,000	104,000
514-07100	FUEL FOR VEHICLES	6,781	10,000	8,000	8,000
514-08100	REPAIRS TO VEHICLES	5,585	4,000	12,000	7,000
514-09100	TRAVEL & TRAINING	1,845	2,000	2,000	2,000
514-10100	DUES & MEMBERSHIP	8,000	12,000	27,000	15,000
514-11100	STREET DRAINAGE & REPAIRS	28,882	30,000	30,000	28,556
514-11110	STREET SIGNS & REPAIRS	5,756	5,000	5,000	5,000
514-11120	MOWING MACHINE REPAIRS	9,344	7,500	5,500	7,500
514-12110	LIABILITY INSURANCE	1,682	4,100	2,259	2,500
514-13500	CAPITAL OUTLAY	12,599	5,250	-	-
514-13515	MATCH TXDOT - SIDEWALK	70,963	99,154	-	-
514-13520	STREET PROJECT	37,434	93,764	-	50,003
514-30100	VEGETATION CONTROL	-	-	-	-
514-30200	CWSRF - 2022	45,000	-	-	-
TOTAL DEPARTMENT EXPENDITURES		399,763	490,771	316,961	417,474
PARKS					
515-01100	SALARIES	90,819	94,446	90,000	122,278
515-01105	POOL LABOR	51,245	55,174	40,000	101,894
515-01106	SWIMMING LESSONS INSTRUCTOR	19,140	-	20,000	20,000
515-01125	CONTRACT LABOR	47,513	50,489	53,248	53,248
515-01130	CONTRACT LABOR- OVERTIME	125	500	500	500
515-01500	OVERTIME EXPENSE	4,384	4,000	6,000	5,000
515-02100	PAYROLL TAXES FICA	9,028	11,071	8,000	14,209
515-02105	PAYROLL TAXES MEDICARE	2,111	2,590	1,800	3,319
515-02106	HEALTH INSURANCE EXPENSE	17,266	17,835	21,300	25,177
515-02107	PAYROLL TAXES TWC	85	1,800	100	2,633
515-02150	RETIREMENT EXPENSE	6,753	6,902	6,700	8,756
515-02160	WORKMAN'S COMPENSATION INSURANCE	3,134	3,703	2,600	3,825
515-02210	OTHER INSURANCE	145	122	130	143
515-04100	TOOLS & SUPPLIES	10,407	10,000	10,000	10,000
515-04110	POOL SUPPLIES	586	2,500	2,000	2,500
515-05100	ELECTRICITY (PARK)	6,718	7,000	10,000	10,000
515-05110	ELECTRICITY (POOL)	7,425	8,000	8,000	8,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	9,089	10,000	10,000	10,000
515-05116	ELECTRICITY ALAMO WHSE	3,039	4,000	4,000	4,000
515-05120	TELEPHONE	107	159	200	200
515-05130	UTILITIES - COMMUNITY PARK	3,591	3,500	3,500	3,500
515-05131	UTILITIES - NATURE PARK	1,034	1,200	1,000	1,200
515-05132	UTILITIES - POOL	4,742	2,000	3,000	3,000
515-05135	UTILITIES - BOYS & GIRLS CLUB	1,194	1,500	1,000	1,000
515-05136	UTILITIES - ALAMO WHSE	111	1,000	750	750
515-07100	FUEL FOR VEHICLES	8,456	10,000	10,000	10,000
515-08100	REPAIRS TO VEHICLES	8,239	5,000	10,000	5,000
515-11100	MOWING MACHINE REPAIRS	18,820	10,000	15,000	15,000
515-11110	POOL MAINT.	3,387	19,945	19,945	4,000
515-11120	POOL CHEMICALS	10,696	8,000	11,000	11,000
515-11130	PARK MAINTENANCE	25,603	27,259	30,000	20,000
515-11135	FIELD MAINTENANCE	1,231	-	-	6,000
515-11136	ALAMO WHSE MAINTENANCE	8,849	1,000	1,500	1,500
515-11145	BOYS & GIRLS CLUB	60,000	60,000	60,000	60,000
515-12100	BUILDING INSURANCE	1,565	1,600	1,565	1,600
515-12110	LIABILITY INSURANCE	5,808	5,500	5,461	6,000
515-13500	CAPITAL OUTLAY	12,599	-	-	-
515-30101	HIKE & BIKE TRAIL PROJECT	152,874	-	100,000	150,000
515-30200	CAPITAL LEASE - VEHICLES	-	-	-	20,469
515-99100	MISCELLANEOUS	343	600	600	600
TOTAL DEPARTMENT EXPENDITURES		618,265	448,395	568,899	726,301

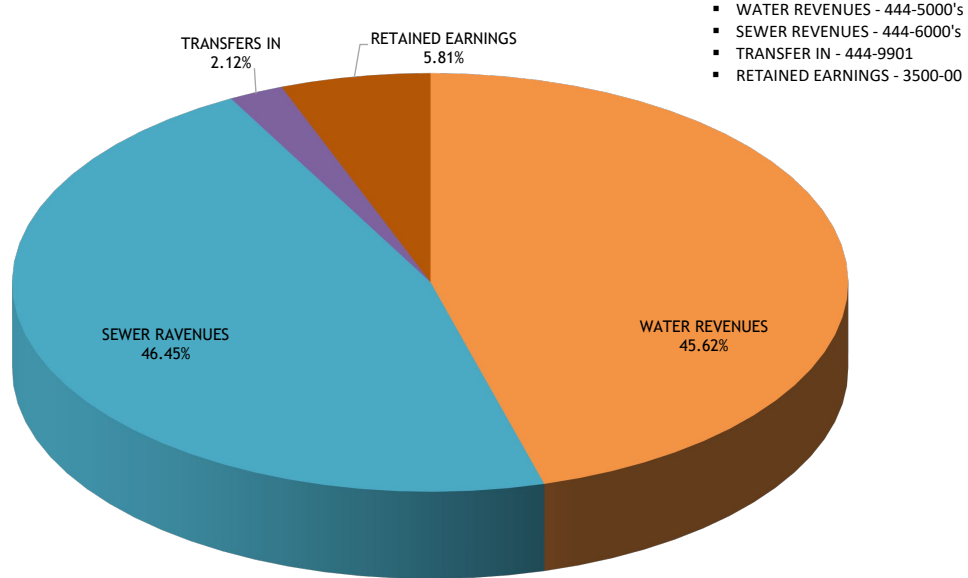
CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025
		APPROVED		
		ACTUAL	BUDGET	PROJECTED PROPOSED
LIBRARY				
516-01100	SALARIES	107,157	153,593	126,000 137,634
516-01500	OVERTIME SALARIES EXPENSE	298	500	750 1,500
516-02100	PAYROLL TAXES FICA	6,641	9,554	8,000 8,626
516-02105	PAYROLL TAXES MEDICARE	1,553	2,235	1,900 2,018
516-02106	HEALTH & OTHER BENEFITS	15,743	23,780	14,500 14,387
516-02107	PAYROLL TAXES TWC	28	360	360 374
516-02150	RETIREMENT EXPENSE	7,559	10,803	7,000 7,450
516-02160	WORKMAN'S COMPENSATION INSURANCE	340	488	488 373
516-02210	OTHER INSURANCE	101	163	85 82
516-04100	OFFICE SUPPLIES	3,202	3,000	3,000 3,100
516-05100	ELECTRICITY	4,348	5,000	5,300 5,300
516-05120	TELEPHONE	1,285	1,320	1,400 1,400
516-09100	TRAVEL & TRAINING	74	1,000	- 1,000
516-10100	DUES & MEMBERSHIP	202	225	225 450
516-11100	MAINTENANCE OF EQUIPMENT	4,534	500	500 1,000
516-11110	MAINTENANCE OF BLDG.	14,683	2,000	2,500 4,200
516-12100	BUILDING INSURANCE	5,341	5,400	5,341 5,400
516-12110	LIABILITY INSURANCE	2,062	2,100	2,455 2,500
516-13110	LEASE COPIER	3,374	3,500	3,500 3,500
516-13500	CAPITAL OUTLAY	-	2,100	28,031 -
516-14100	TECHNOLOGY MAINTENANCE AGREEMENT	2,529	6,800	6,800 6,948
516-30100	BOOKS	6,521	8,500	8,500 8,500
516-99100	MISCELLANEOUS	1,764	2,000	2,000 2,000
TOTAL DEPARTMENT EXPENDITURES		189,338	244,921	228,635 217,742
COMMUNITY CENTER				
517-04100	SUPPLIES & EQUIPMENT	2,656	2,500	2,500 2,500
517-08100	VEHICLE REPAIRS	-	-	3,070 -
517-11100	MAINTENANCE OF EQUIPMENT	613	937	937 937
517-11110	MAINTENANCE OF BUILDING	223	8,142	8,142 2,000
TOTAL DEPARTMENT EXPENDITURES		3,492	11,579	14,649 5,437
EMERGENCY MANAGEMENT				
518-01100	COORDINATOR SALARY	5,737	5,966	5,966 6,145
518-02100	PAYROLL TAXES FICA	356	370	370 381
518-02105	PAYROLL TAXES MEDICARE	83	87	87 89
518-02107	PAYROLL TAXES TWC	7	90	5 117
518-02150	RETIREMENT EXPENSE	407	418	418 423
518-02160	WORKMAN'S COMPENSATION INSURANCE	421	183	170 141
518-04100	SUPPLIES	2,017	5,000	5,000 5,000
518-04112	LEASE OF EQUIPMENT	-	-	- -
518-05120	TELEPHONE/COMMUNICATIONS	25,039	25,000	23,500 25,000
518-07110	DIESEL FUEL - GENERATOR	-	1,000	500 1,000
518-09100	TRAVEL & TRAINING	2,322	3,000	- 3,000
518-11100	MAINTENANCE EQUIPMENT	7,181	1,500	1,500 1,500
518-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	39,566	25,000	25,000 45,743
TOTAL DEPARTMENT EXPENDITURES		83,136	67,614	62,516 88,539
OTHER GENERAL				
519-30160	OUTSOURCE PAYROLL SERVICE	6,641	7,000	7,500 3,000
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	7,989	8,000	8,000 8,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	2,367	5,000	5,000 7,500
519-30280	FEMA-HAZARD MITIGATION PLAN	(1,848)	-	- -
TOTAL DEPARTMENT EXPENDITURES		15,149	20,000	20,500 18,500
TRANSFER OUT				
522-30130	TRANSFER OUT - DEBT SERVICE	-	-	2,250 2,250
TOTAL DEPARTMENT EXPENDITURES		-	-	2,250 2,250
COMMUNITY HEALTH				
523-01100	SALARIES EXPENSE	35,901	37,337	37,337 38,456
523-01500	OVERTIME	-	500	- 500
523-02100	FICA EXPENSE	2,167	2,346	2,206 2,415
523-02105	MEDICARE EXPENSE	507	549	520 565
523-02106	HEALTH INSURANCE EXPENSE	5,908	5,945	7,091 7,194
523-02107	STATE UNEMPLOYMENT TAX EXPENSE	9	90	10 117
523-02150	TMRS EXPENSE	2,545	2,652	2,562 2,680
523-02160	WORKER'S COMP	744	785	720 650
523-02210	OTHER INSURANCE	41	41	43 41
523-04100	SUPPLIES	5,026	6,000	6,000 6,000
523-05120	TELEPHONE	1,152	1,100	1,100 1,100
523-09100	TRAVEL & TRAINING	-	624	- -
523-13500	ENVIRONMENTAL CHANGES	-	-	- -
TOTAL DEPARTMENT EXPENDITURES		54,000	57,969	57,589 59,718
TOTAL OPERATIONAL EXPENDITURES		5,346,004	5,657,765	5,864,575 6,232,231

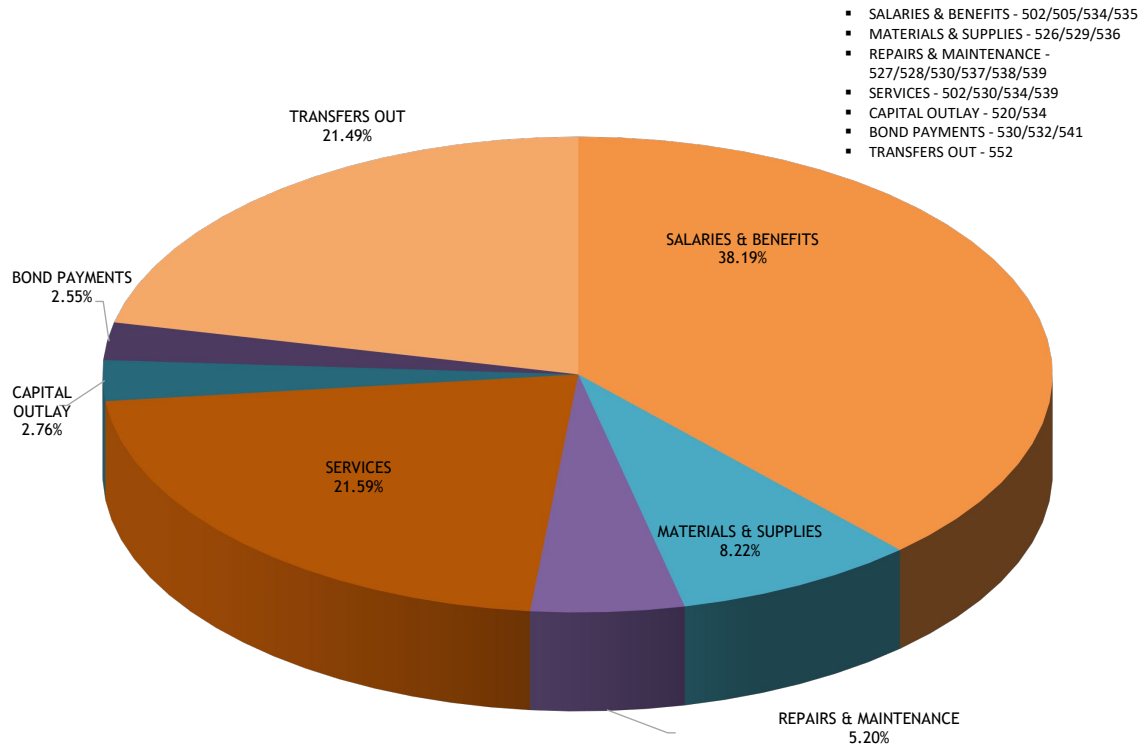
Utility Fund

This fund accounts for the water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations, maintenance, financing, billing, and collection.

City of Los Fresnos
FY 2024-2025 Approved Budget
Water and Sewer Fund - Revenues by Category



City of Los Fresnos
FY 2024-2025 Approved Budget
Water and Sewer Fund - Expenses by Category



CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
WATER REVENUES					
444-5010	WATER REVENUE	1,341,200	1,320,000	1,340,000	1,360,000
444-5020	WATER TAPS	51,764	27,550	27,550	30,000
444-5030	UTILITY EXPENSE FEE	37,800	13,775	13,775	14,000
444-5040	PROCESSING FEES	17,600	18,500	25,000	25,000
444-5050	PENALTIES	61,826	62,000	64,000	64,000
444-5080	INTEREST INCOME	79,464	78,000	98,000	78,000
444-5095	NSF CHARGES	600	500	500	500
444-1020	MISCELLANEOUS INCOME	197	-	187	-
TOTAL WATER REVENUES		1,590,450	1,520,325	1,569,012	1,571,500
SEWER REVENUES					
444-6010	SEWER REVENUE - CITY	1,127,079	1,125,000	1,160,000	1,160,000
444-6012	SEWER REVENUE - INDIAN LAKE	113,668	102,000	124,000	124,000
444-6014	SEWER REVENUE - EAST RIO HONDO	276,860	270,000	302,000	302,000
444-6020	SEWER TAP	26,863	13,775	13,775	14,000
TOTAL SEWER REVENUES		1,544,469	1,510,775	1,599,775	1,600,000
RETAINED EARNINGS					
3500-00	RETAINED EARNINGS	-	-	-	200,000
TOTAL RETAINED EARNINGS		-	-	-	200,000
TRANSFERS IN					
444-9901	TRANSFER IN	4,455,299	73,064	48,288	73,064
TOTAL TRANSFER IN		4,455,299	73,064	48,288	73,064
TOTAL REVENUES		7,590,218	3,104,164	3,217,075	3,444,564
EXPENSES					
	SALARIES & BENEFITS	1,084,917	1,202,071	1,159,686	1,315,648
	MATERIALS & SUPPLIES	188,086	293,691	263,223	283,102
	REPAIRS & MAINTENANCE	214,920	187,000	261,000	179,211
	SERVICES & MISCELLANEOUS	690,102	623,813	777,785	743,636
	CAPITAL OUTLAY	16,777	35,000	130,000	95,000
	BOND PAYMENTS	66,850	84,565	84,565	87,797
	TRANSFER	620,621	699,029	706,264	740,170
TOTAL UTILITY FUND EXPENSES		2,882,273	3,125,169	3,382,523	3,444,564
EXCESS REVENUES (EXPENSES)		4,707,945	(21,005)	(165,448)	(0)

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
EXPENSES					
SALARIES & BENEFITS-WATER					
502-01100	WATER SALARIES EXPENSE	340,783	392,632	359,845	402,313
502-01125	CONTRACT LABOR	40,918	39,936	39,936	39,936
502-01130	CONTRACT LABOR - OVERTIME	1,397	1,500	500	1,500
502-01500	OVERTIME	18,799	16,000	26,000	26,000
502-02100	PAYROLL TAXES - FICA	23,011	25,335	24,150	26,555
502-02105	PAYROLL TAXES MEDICARE	5,382	5,925	5,700	6,210
502-02106	HEALTH & OTHER BENEFITS	43,322	49,047	51,500	57,908
502-02107	PAYROLL TAXES TWC	80	788	100	942
502-02140	OPEB EXPENSE - WATER	-	3,000	3,000	3,000
502-02150	RETIREMENT EXPENSE	29,798	27,963	26,500	29,469
502-02160	WORKERS COMPENSATION INSURANCE	5,159	5,835	4,900	5,461
502-02210	OTHER INS	299	337	295	328
	TOTAL SALARIES & BENEFITS-WATER	508,947	568,298	542,426	599,621
SERVICES & MISCELLANEOUS-WATER					
502-03115	AUDITOR	11,000	11,375	11,485	12,000
502-04100	SUPPLIES & POSTAGE	15,377	11,375	16,500	13,500
502-05100	ELECTRICITY	10,917	12,000	12,000	15,000
502-05120	TELEPHONE	4,221	4,800	4,800	7,544
502-06100	ADVERTISING	-	500	480	500
502-09100	TRAVEL & TRAINING	3,464	3,500	1,500	3,500
502-10100	DUES/MEMBERSHIPS	1,008	1,000	1,000	1,000
502-12100	STRUCTURE INSURANCE	20,511	21,000	20,511	21,000
502-12110	LIABILITY INSURANCE	6,754	7,000	10,652	11,000
502-30115	CREDIT CARD EXPENSE	19,926	19,000	31,500	31,500
502-30120	ENGINEERING	8,800	10,500	-	-
502-30250	PROFESSIONAL SERVICES	500	500	500	500
502-99100	MISCELLANEOUS	47,729	1,000	-	1,000
502-99115	BAD DEBT EXPENSE	3,817	4,000	5,854	4,000
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	41,583	37,000	37,000	49,986
530-30100	AGENT FEE ON WATER BONDS	-	1,100	1,100	1,100
530-30110	TEXAS WATER COMM. PERMIT	4,726	5,000	4,726	5,000
530-30520	SRWA - O & M	132,533	135,538	126,208	125,957
530-30525	SRWA - EXCESS WATER CONSUMPTION	158,535	125,000	267,301	200,000
	TOTAL SERVICES & MISCELLANEOUS-WATER	491,400	411,188	553,117	504,087
MATERIALS & SUPPLIES-WATER					
526-04100	CHEMICALS	21,732	115,000	60,000	100,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	9,532	12,000	9,000	12,000
526-04120	UNIFORMS & CLOTHING	4,372	5,000	5,000	5,000
526-04130	WATER CONNECTIONS	15,104	15,000	60,000	20,000
526-04150	WATER TESTING	5,697	8,500	7,000	7,500
526-07100	FUEL FOR VEHICLES	7,666	9,000	9,300	10,000
526-07110	DIESEL	-	-	-	-
529-04100	C.C.I.D. #6 WATER	36,087	28,000	18,000	28,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	16,182	16,441	15,623	15,602
	TOTAL MATERIALS & SUPPLIES-WATER	116,371	208,941	183,923	198,102
REPAIRS & MAINTENANCE-WATER					
527-11100	WATER PLANT MAINT	7,457	4,500	1,500	4,000
527-11150	WAREHOUSE MAINT	8,590	4,500	8,500	8,500
528-08100	REPAIRS - VEHICLES	7,088	6,000	17,500	6,000
528-08110	TRACTOR REPAIRS	-	-	-	-
528-11200	WATER PLANT EQUIP	10,168	10,000	20,000	15,000
528-11210	WATER LINE MAINT	21,166	12,500	10,000	10,000
528-11230	FIRE HYDRANT REPAIRS	34,009	20,000	20,000	25,000
530-30170	SLUDGE REMOVAL	-	5,000	2,500	5,000
530-30500	WATER TANK INSP. & CLEANING	-	1,000	3,000	3,000
	TOTAL REPAIRS & MAINTENANCE-WATER	88,480	63,500	83,000	76,500
INFORMATION TECHNOLOGY-WATER					
505-01100	ADMINISTRATION SALARY	17,154	19,500	19,500	31,507
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	1,054	1,209	1,209	1,953
505-02105	PAYROLL TAXES MEDICARE	246	283	283	457
505-02106	HEALTH INS EXP	1,106	1,486	1,847	3,597
505-02107	PAYROLL TAXES TWC	4	23	4	59
505-02150	TMRS RETIREMENT EXPENSE	1,190	1,367	1,367	2,168
505-02160	WORKMAN'S COMPENSATION INSURANCE	40	46	46	67
505-02210	OTHER INSURANCE	9	10	11	20
505-02220	PROFESSIONAL SERVICE - IT	4,800	6,250	4,800	-
505-05120	TELEPHONE	-	-	-	-
505-13500	CAPITAL OUTLAY	5,016	-	-	-
505-14000	HARDWARE	2,737	1,000	7,500	12,750
505-14010	SOFTWARE	156	500	1,100	4,625
505-14030	NETWORK	-	1,063	-	1,000
	TOTAL INFORMATION TECHNOLOGY-WATER	33,512	32,737	37,667	58,203

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
CAPITAL OUTLAY-WATER					
520-11400	CAPITAL OUTLAY	-	-	-	-
520-13500	WATER METERS	16,777	35,000	130,000	75,000
	TOTAL CAPITAL OUTLAY-WATER	16,777	35,000	130,000	75,000
BOND INDEBTEDNESS & OTHER DEBT-WATER					
530-30535	METER - INTEREST	3,775	1,912	1,912	-
532-80125	SRWA - DEBT SERVICE	51,938	51,896	51,896	51,899
	TOTAL BOND INDEBTNESS & OTHER DEBT-WATER	57,948	53,808	53,808	51,899
TOTAL WATER EXPENDITURES		1,313,435	1,373,472	1,583,941	1,563,412
SALARIES & BENEFITS-SEWER					
534-01100	SEWER SALARIES EXPENSE	340,783	392,632	359,845	402,313
534-01125	CONTRACT LABOR	40,918	39,936	39,936	39,936
534-01130	CONTRACT LABOR - OVERTIME	1,397	1,500	500	1,500
534-01500	OVERTIME	18,799	16,000	26,000	26,000
534-02100	PAYROLL TAXES - FICA	23,011	25,335	24,150	26,555
534-02105	PAYROLL TAXES MEDICARE	5,382	5,925	5,700	6,210
534-02106	HEALTH & OTHER BENEFITS	43,322	49,047	51,500	57,908
534-02107	PAYROLL TAXES TWC	80	788	100	942
534-02140	OPEB EXPENSE - SEWER	-	3,000	3,000	3,000
534-02150	RETIREMENT EXPENSE	29,797	27,963	26,500	29,469
534-02160	WORKERS COMPENSATION INSURANCE	5,159	5,835	4,900	5,461
534-02210	OTHER INS	299	337	295	328
	TOTAL SALARIES & BENEFITS-SEWER	508,946	568,298	542,426	599,621
MATERIALS & SUPPLIES-SEWER					
536-04100	CHEMICALS	24,229	30,000	31,000	32,000
536-04110	SUPPLIES TOOLS	8,059	8,000	8,000	8,000
536-04120	UNIFORMS & CLOTHING	4,372	5,000	5,000	5,000
536-04130	SEWER CONNECTIONS	2,239	1,500	1,500	1,500
536-04150	SEWER TESTING	21,119	23,000	23,000	23,000
536-06100	ADVERTISING	-	750	-	500
536-07100	FUEL FOR VEHICLES	7,739	9,000	9,300	10,000
536-07110	DIESEL	3,958	7,500	1,500	5,000
	TOTAL MATERIALS & SUPPLIES-SEWER	71,715	84,750	79,300	85,000
REPAIRS & MAINTENANCE-SEWER					
537-11100	SEWER PLANT MAINTENANCE	4,349	4,500	4,500	4,500
537-11150	LIFT STATION MAINTENANCE	3,563	6,000	6,000	4,000
538-08100	REPAIRS - VEHICLES	8,870	6,000	17,500	6,000
538-08110	REPAIRS - BACKHOE	8,696	5,000	5,000	5,000
538-11200	SEWER PLANT EQUIP	71,723	40,000	40,000	20,000
538-11210	SEWER LINE MAINTENANCE	8,011	10,000	70,000	28,211
538-11220	SEWER CLEANING MACHINE REPAIR	459	2,000	2,000	2,000
538-11230	LIFT STATION EQUIPMENT	17,942	40,000	20,000	20,000
539-30170	SLUDGE REMOVAL	2,828	10,000	13,000	13,000
	TOTAL REPAIRS & MAINTENANCE-SEWER	126,440	123,500	178,000	102,711
INFORMATION TECHNOLOGY-SEWER					
535-01100	ADMINISTRATION SALARY	17,154	19,500	19,500	31,507
535-01500	OVERTIME SALARY EXPENSE	-	-	-	-
535-02100	PAYROLL TAXES FICA	1,054	1,209	1,209	1,953
535-02105	PAYROLL TAXES MEDICARE	246	283	283	457
535-02106	HEALTH INS EXP	1,106	1,486	1,847	3,597
535-02107	PAYROLL TAXES TWC	4	23	4	59
535-02150	TMRS RETIREMENT EXPENSE	1,190	1,367	1,367	2,168
535-02160	WORKMAN'S COMPENSATION INSURANCE	40	46	46	67
535-02210	OTHER INSURANCE	9	10	11	20
535-02220	PROFESSIONAL SERVICES - IT	4,800	6,250	4,800	-
535-05120	TELEPHONE	-	-	-	-
535-13500	CAPITAL OUTLAY	5,017	-	-	-
535-14000	HARDWARE	2,737	1,000	7,000	12,750
535-14010	SOFTWARE	156	500	1,100	4,625
535-14030	NETWORK	-	1,064	-	1,000
	TOTAL INFORMATION TECHNOLOGY-SEWER	33,512	32,738	37,167	58,203

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
SERVICES & MISCELLANEOUS-SEWER					
534-03115	AUDITOR	11,000	11,375	11,485	13,500
534-03140	COLLECTION AGENCY FEES	18,808	20,000	20,000	22,000
534-04100	SUPPLIES & POSTAGE	12,208	11,000	13,000	13,000
534-05100	ELECTRICITY	76,917	88,000	83,000	88,000
534-05120	TELEPHONE	4,221	4,800	4,800	7,544
534-05130	LIFT STATIONS - WATER	3,750	4,000	4,400	4,400
534-05135	LIFT STATIONS - UTILITES	5,121	5,500	5,500	5,500
534-09100	TRAVEL & SCHOOL	2,253	2,500	1,000	2,500
534-10100	DUES/MEMBERSHIPS	194	200	200	200
534-12100	STRUCTURE INSURANCE	2,711	2,750	2,711	2,750
534-12110	LIABILITY INSURANCE	6,754	7,000	10,652	10,750
534-30115	CREDIT CARD EXPENSE	19,926	19,000	31,500	31,500
534-30120	ENGINEERING	2,115	12,500	15,500	5,500
534-30250	PROFESSIONAL SERVICES	500	500	500	500
534-99100	MISCELLANEOUS	977	1,000	-	1,000
534-99115	BAD DEBT EXPENSE	2,660	3,500	2,871	3,000
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	13,621	9,000	9,000	18,905
539-30110	TEXAS WATER COMM. PERMIT	14,964	10,000	8,549	9,000
TOTAL SERVICES & MISCELLANEOUS-SEWER		198,702	212,625	224,668	239,549
CAPITAL OUTLAY-SEWER					
534-11400	CAPITAL OUTLAY	-	-	-	20,000
TOTAL CAPITAL OUTLAY-SEWER		-	-	-	20,000
BOND INDEBTEDNESS & OTHER DEBT-SEWER					
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	8,902	7,757	7,757	-
TOTAL BOND INDEBTNESS & OTHER DEBT-SEWER		8,902	7,757	7,757	-
TOTAL SEWER EXPENSE		948,217	1,029,668	1,069,318	1,105,084
TOTAL UTILITY FUND EXPENSES		2,261,652	2,403,140	2,653,259	2,668,497
NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		5,328,566	701,024	563,816	776,068
DEPRECIATION					
530-99999	DEPRECIATION EXPENSE WATER	211,530	230,000	230,000	230,000
539-99999	DEPRECIATION EXPENSE SEWER	507,720	540,000	530,000	530,000
TOTAL DEPRECIATION EXPENSE		719,250	770,000	760,000	760,000
BOND INDEBTEDNESS-WATER					
532-30200	CAPITAL LEASE - VEHICLES	-	-	-	17,949
TOTAL BOND INDEBTEDNESS		-	-	-	17,949
BOND INDEBTEDNESS-SEWER					
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	23,000	23,000	-
541-30200	CAPITAL LEASE - VEHICLES	-	-	-	17,949
TOTAL BOND INDEBTEDNESS		-	23,000	23,000	17,949
552-30130	TRANSFER OUT - SERIES 2008 (USDA)	115,231	113,319	113,319	111,406
552-30132	TRANSFER OUT - SERIES 2009 (TWDB)	190,000	190,000	190,000	190,000
552-30140	TRANSFER OUT - SERIRES 2009 (EDAP)	-	-	-	31,525
552-30136	TRANSFER OUT - SERIES 2015A (CWSRF)	98,921	96,993	98,951	100,690
552-30138	TRANSFER OUT - SERIES 2015 (DWSRF)	136,054	133,302	132,993	136,134
552-30316	TRANSFER OUT - AGENT FEES	3,800	3,800	6,236	3,800
552-30319	TRANSFER OUT - SERIES 2020 (DWSRF)	54,828	114,828	116,403	119,828
552-30320	TRANSFER OUT - SERIES 2020 (CWSRF)	21,787	46,787	48,362	46,787
TOTAL TRANSFERS		620,621	699,029	706,264	740,170
TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		1,339,871	1,492,029	1,489,264	1,536,068
NET INCOME (LOSS)		3,988,695	(791,005)	(925,448)	(760,000)

Community Development Corporation

This fund accounts for all funds related to the Community Development Corporation and is handled as a component unit to the City.

CITY OF LOS FRESNOS
APPROVED **COMMUNITY DEVELOPMENT CORPORATION** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUE					
452-1132	SALES TAX	612,815	580,000	645,000	670,800
452-1000	INTEREST EARNED	12,674	10,000	15,500	14,400
444-1020	MISCELLANEOUS INCOME	-	-	-	-
TOTAL REVENUE		625,488	590,000	660,500	685,200
EXPENDITURES					
575-01100	SALARIES	17,508	18,720	18,720	25,334
575-02100	FICA EXPENSE	1,084	1,161	1,161	1,571
575-02105	MEDICARE EXPENSE	253	271	271	367
575-02107	TWC EXPENSE	16	90	20	117
575-02160	WORKER'S COMP EXPENSE	41	44	35	51
575-03110	ATTORNEY	-	500	-	500
575-03115	AUDITOR	6,000	7,500	7,610	8,000
575-03120	PROFESSIONAL SERVICES	38,000	39,520	39,520	41,600
575-03121	BUSINESS RECRUIT AND DEVELOPMENT	15,000	15,000	15,000	18,000
575-04100	OFFICE SUPPLIES	4,737	5,500	5,500	5,500
575-06100	CITY PROMOTION	45,000	48,000	48,000	54,500
575-06120	ADVERTISING	8,434	10,000	10,000	12,580
575-09100	TRAVEL/SEMINARS	3,086	3,000	1,881	3,000
575-10100	DUES & MEMBERSHIPS	1,236	3,500	2,000	2,000
575-11150	SPECIAL PROJECTS	54,999	288,356	50,000	188,416
575-12100	INSURANCE	228	250	276	300
575-13500	CAPITAL OUTLAY	-	-	299,800	101,800
575-30000	TRANSFER OUT	18,253	-	-	-
575-30100	BUSINESS INCENTIVE PROGRAM	8,300	40,000	35,000	40,000
575-30129	OVERHEAD TRANSFER TO GENERAL FUND-GR.	15,000	15,000	15,000	15,000
575-30131	TRANSFER DEBT SERVICE I&S	93,288	93,288	93,288	268,064
575-99100	MISCELLANEOUS	221	300	-	300
TOTAL EXPENSES		330,684	590,000	643,082	787,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		294,804	-	17,418	(101,800)

Debt Service Fund

General Obligation Bonds

This fund is used to account for payment of principal and interest on the general long-term debt of the City. Apportioning a percentage of the property tax levy of the City to meet the general obligation bond requirements provide financing.

CITY OF LOS FRESNOS
APPROVED **DEBT FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

	FY 2022-2023	FY 2023-2024		FY2024-2025
	ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES				
DEBT SERVICE	919,456	1,008,658	1,008,658	2,179,554
TOTAL REVENUES	919,456	1,008,658	1,008,658	2,179,554
EXPENDITURES				
DEBT SERVICE	914,120	1,008,658	1,008,658	2,179,554
TOTAL EXPENDITURES	914,120	1,008,658	1,008,658	2,179,554
EXCESS REVENUES(EXPENDITURES)	5,336	-	-	0

REVENUES					
400-0101	CURRENT PROP TAX	592,716	631,090	642,990	1,455,503
400-0105	PROPERTY TAX DISCOUNT	(14,130)	(15,000)	(15,000)	(15,000)
400-0110	DELINQUENT PROPERTY TAXES	9,438	12,000	12,300	12,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-	-
400-0125	CURRENT PENALTY & INTEREST	7,578	7,000	8,800	7,500
400-0130	PROPERTY TAX ADJUSTMENT	(1,603)	-	(13,000)	-
410-1000	TRANSFER FROM OTHER FUNDS	45,000	-	-	-
443-1012	BOND PMTS TSF FROM CDC	278,523	371,068	371,068	717,051
443-1012	BOND PMTS TSF FROM TIRZ	-	-	-	-
443-1012	BOND PMTS TSF FROM GF	-	-	-	-
442-1000	INTEREST EARNED	1,934	2,500	1,500	2,500
TOTAL REVENUES		919,456	1,008,658	1,008,658	2,179,554

EXPENDITURES					
504-30301	COUNTY CONTRACT	5,957	6,500	6,500	7,000
542-80116	PRINCIPAL PAYMENT 2005	145,000	150,000	150,000	155,000
542-80117	INTEREST EXPENSE 2005	13,329	8,280	8,280	2,790
543-80110	BOND AGENT FEES	-	-	-	-
542-80200	PRINCIPAL PAYMENT 2014	150,000	155,000	155,000	160,000
542-80201	INTEREST EXPENSE 2014	91,410	87,231	87,231	80,538
543-80210	BOND AGENT FEES	-	-	-	-
542-80301	PRINCIPAL PAYMENT 2017	235,000	290,000	290,000	345,000
542-80310	INTEREST EXPENSE 2017	117,363	109,908	109,908	100,891
542-80311	PRINCIPAL PAYMENT 2018	145,000	150,000	150,000	155,000
542-80312	INTEREST EXPENSE 2018	11,061	6,739	6,739	2,271
542-80313	PRINCIPAL PAYMENT - CWSRF 2022	-	45,000	45,000	45,000
542-80118	PRINCIPAL PAYMENT 2008 (USDA)	-	-	-	45,000
542-80400	INTEREST EXPENSE 2008 (USDA)	-	-	-	66,406
542-80115	PRINCIPAL PAYMENT 2009 (TWDB)	-	-	-	190,000
542-80120	PRINCIPAL PAYMENT 2009 (EDAP)	-	-	-	25,000
542-80300	INTEREST EXPENSE 2009 (EDAP)	-	-	-	6,525
542-80100	PRINCIPAL PAYMENT 2015 (DWSRF)	-	-	-	135,000
542-80410	INTEREST EXPENSE 2015 (DWSRF)	-	-	-	1,134
542-80140	PRINCIPAL PAYMENT 2015A(CWSRF)	-	-	-	100,000
542-80110	INTEREST EXPENSE 2015A(CWSRF)	-	-	-	690
542-80210	PRINCIPAL PAYMENT 2020 (DWSRF)	-	-	-	90,000
542-80500	INTEREST EXPENSE 2020 (DWSRF)	-	-	-	29,828
542-80250	PRINCIPAL PAYMENT 2020(CWSRF)	-	-	-	35,000
542-80510	INTEREST EXPENSE 2020(CWSRF)	-	-	-	11,787
	PRINCIPAL PAYMENT 2024				75,000
	INTEREST PAYMENT 2024				314,694
542-99100	MISCELLANEOUS	-	-	-	-
TOTAL EXPENDITURES		914,120	1,008,658	1,008,658	2,179,554

Senior Citizens Fund

This fund accounts for the provision of the facilities for all Senior Citizens in the area. All activities necessary to provide such services are accounted for in this fund.

CITY OF LOS FRESNOS
APPROVED **SENIOR CITIZENS** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUE					
425-1000	INTEREST EARNED	223	50	161	50
425-1200	GRANT REIMBURSEMENT	73,685	79,718	79,494	102,000
TOTAL REVENUE		73,908	79,768	79,655	102,050
EXPENDITURES					
525-01100	SALARIES EXPENSE	44,568	46,336	46,336	62,959
525-01500	OVERTIME	73	250	250	250
525-02100	PAYROLL TAXES - FICA	2,732	2,889	2,850	3,904
525-02105	PAYROLL TAXES MEDICARE	639	675	675	913
525-02106	HEALTH & OTHER BENEFITS	8,863	8,918	10,633	10,790
525-02107	PAYROLL TAXES TWC	15	135	15	246
525-02150	RETIREMENT EXPENSE	3,166	3,266	3,266	3,301
525-02160	WORKERS COMPENSATION INSURANCE	105	110	125	126
525-02210	OTHER INS	62	61	65	61
525-04100	OFFICE SUPPLIES	-	3,039	1,500	3,976
525-05100	TELEPHONE	1,539	1,527	1,600	1,600
525-05110	ELECTRICITY	4,144	4,100	4,700	4,700
525-05130	UTILITIES-SENIOR CENTER	636	630	674	674
525-07100	FUEL	1,247	1,500	1,500	1,500
525-08100	VEHICLE REPAIRS & MAINTENANCE	515	732	1,200	1,200
525-11110	BUILDING MAINTENANCE	825	900	891	900
525-12100	BUILDING INSURANCE	3,005	3,050	3,005	3,050
525-12110	LIABILITY INSURANCE	1,636	1,650	1,886	1,900
TOTAL EXPENSES		73,769	79,768	81,170	102,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		139	-	(1,515)	-

TIRZ Fund

This fund accounts for the provision of the TIRZ projects in the area. A tax increment reinvestment zone (TIRZ) is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. They may be initiated by the city or county or by petition of owners whose total holdings in the zone consist of a majority of the appraised property value.

CITY OF LOS FRESNOS
APPROVED **TIRZ FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY2024-2025	
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
	TIRZ	643,950	749,531	787,785	811,895
TOTAL REVENUES		643,950	749,531	787,785	811,895
EXPENDITURES					
	TIRZ	279,523	327,068	327,068	523,051
TOTAL EXPENDITURES		279,523	327,068	327,068	523,051
EXCESS REVENUES(EXPENDITURES)		364,427	422,463	460,717	288,844
REVENUES					
444-0130	TIRZ CITY REVENUE	424,305	479,699	495,742	511,284
444-0135	TIRZ COUNTY REVENUE	215,712	267,332	288,843	298,111
444-1000	INTEREST EARNED	3,933	2,500	3,200	2,500
TOTAL REVENUES		643,950	749,531	787,785	811,895
EXPENDITURES					
565-01000	PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000
565-02000	STREET PROJECTS	-	-	-	-
565-06000	TIRZ BOND PAYMENT	278,523	326,068	326,068	522,051
TOTAL EXPENDITURES		279,523	327,068	327,068	523,051